

E X H I B I T 3

AO 440 (Rev. 8/01) Summons in a Civil Action

UNITED STATES DISTRICT COURT

MIDDLE

District of

TENNESSEE

JOHN A. JONES and CARLETON A. JONES III

SUMMONS IN A CIVIL ACTION

v.

BDO SEIDMAN, LLC and
GRAMERCY ADVISORS, LLC

CASE NUMBER: 3:06-CV-1115

TO: (Name and address of Defendant)

Gramercy Advisors, LLC
c/o The Corporation Trust Company, Registered Agent
Corporation Trust Center
1209 Orange St.
Wilmington, DE 19801

YOU ARE HEREBY SUMMONED and required to serve on PLAINTIFF'S ATTORNEY (name and address)

Winston S. Evans (#6281)
Thomas W. Shumate IV (#19595)
Evans, Jones & Reynolds, P.C.
1810 One Nashville Place
150 Fourth Avenue North
Nashville, TN 37219-2424
(615) 259-4685

an answer to the complaint which is served on you with this summons, within 20 days after service of this summons on you, exclusive of the day of service. If you fail to do so, judgment by default will be taken against you for the relief demanded in the complaint. Any answer that you serve on the parties to this action must be filed with the Clerk of this Court within a reasonable period of time after service.

KEITH THROCKMORTON

MAR 28 2007

CLERK

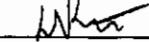
Argo Brewer

DATE

(By) DEPUTY CLERK

RETURN COPY

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RETURN OF SERVICE		
Service of the Summons and complaint was made by me(1)	DATE	3/29/07
NAME OF SERVER (PP/INT) DENORRIS BRITT	TITLE SPECIAL PROCESS SERVER	
<i>Check one box below to indicate appropriate method of service.</i>		
<input type="checkbox"/> Served personally upon the defendant. Place where served: _____		
<input type="checkbox"/> Left copies thereof at the defendant's dwelling house or usual place of abode with a person of suitable age and discretion then residing therein. Name of person with whom the summons and complaint were left: _____		
<input type="checkbox"/> Returned unexecuted: _____		
<input checked="" type="checkbox"/> Other (specify): SERVED: GRAMERCY ADVISORS, LLC C/O THE CORPORATION TRUST CO. 1209 ORANGE ST. WILMINGTON, DE COPIES THEREOF WERE ACCEPTED BY SCOTT LASCALA		
STATEMENT OF SERVICE FEES		
TRAVEL	SERVICES	TOTAL
DECLARATION OF SERVER		
<p>I declare under penalty of perjury under the laws of the United States of America that the foregoing information contained in the Return of Service and Statement of Service Fees is true and correct.</p> <p>Executed on <u>3/29/07</u> _____ Date <u></u></p> <p><i>Signature of Server</i> BRANDYWINE PROCESS SERVERS, LTD. P.O. BOX 1360 WILMINGTON, DE 19899-1360 302-475-2600</p>		
SERVED: SUMMONS & AMENDED COMPLAINT		

(1) As to who may serve a summons see Rule 4 of the Federal Rules of Civil Procedure.